

# Exhibit 3

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to:  
19-cv-01904.

MASTER DOCKET  
18-md-2865 (LAK)

**JUDGMENT**

**WHEREAS**, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

**ORDERED, ADJUDGED, AND DECREED** that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against the defendants Jocelyn Markowitz and Calypso Investments Pension Plan, jointly and severally, on its fraud and negligent misrepresentation claims in the sum of \$4,653,104.93, plus pre-judgment interest in the amount of \$4,522,083.31, less the amount of \$[REDACTED] credited against the judgment pursuant to New York General Obligations Law § 15-108, for a total judgment of \$[REDACTED] on those claims; and in the sum of \$1,824,028.01 on its unjust enrichment, money had and received, and payment by mistake claims, plus prejudgment interest in the amount of \$1,699,644.28, for a total judgment of \$3,523,672.29 on those claims; and it is further

**ORDERED, ADJUDGED, AND DECREED** that because SKAT’s judgment for its fraud and negligent misrepresentation claims exceeds and includes SKAT’s judgment for its unjust enrichment, money had and received, and payment by mistake claims, the Clerk of Court

is directed to enter judgment in favor of SKAT for \$[REDACTED], plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961; and it is further

**ORDERED, ADJUDGED, AND DECREED** that, without affecting the finality of this final order in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

**ORDERED, ADJUDGED, AND DECREED** that, upon the entry of this final order, the above-captioned case is closed.

DATED: New York, New York

February , 2025

**SO ORDERED:**

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Lewis A. Kaplan  
United States District Judge

**TAMMI M. HELLWIG**

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**Clerk of Court**

**BY:**

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**Deputy Clerk**